# THE RELATIONSHIP BETWEEN CAREER DEVELOPMENT, COMPENSATION, AND WORK-LIFE BALANCE ON EMPLOYEES' RETENTION IN AUDIT FIRMS

**BY**

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# ABSTRACT

Retaining skilled employees is an ongoing challenge due to high turnover, demanding workload, and limited talent supply. This study examines the relationship between career development, compensation, and work-life balance on employees' retention, using Social Exchange Theory (SET) as the main framework. The research focused on Big-Four, mid-tier, and small firms in the Klang Valley, in which early staff departures often affect audit quality and increase recruitment costs. A quantitative, cross-sectional design was used, with purposive sampling applied to collect 336 valid responses through a structured questionnaire. Data were analyzed using SPSS version 29, applying descriptive statistics, Pearson correlation, and multiple linear regression. The results showed all three factors significantly and positively influence employee retention, with work-life balance is the strongest indicator, followed by career development, and compensation. The model explained 59.7% of the variance in retention, showing the importance of strategic HR practices in sustaining workforce stability. This study recommends supportive work-life balance, structured career development opportunities, and competitive compensation packages as key retention strategies. The findings provide empirical support for SET in the Malaysian audit context and offer practical recommendations for developing effective retention strategies and committed employees.

**Keywords:** Employees Retention, Career Development, Compensation, Work-life Balance, Social Exchange Theory

# ABSTRAK

Mengekalkan pekerja berkemahiran merupakan cabaran berterusan disebabkan kadar keluar masuk pekerja yang tinggi, beban kerja yang banyak, dan kekurangan tenaga kerja yang berbakat. Kajian ini meneliti hubungan antara pembangunan kerjaya, pampasan, dan keseimbangan kerja-kehidupan terhadap pengekalan pekerja dengan menggunakan Teori Pertukaran Sosial sebagai rangka kerja utama. Penyelidikan ini memfokuskan kepada firma audit Big-Four, peringkat sederhana, dan kecil di Lembah Klang, di mana pengunduran awal kakitangan sering memberi kesan terhadap kualiti audit dan meningkatkan kos pengambilan pekerja. Reka bentuk kajian kuantitatif secara keratan rentas digunakan, dengan pensampelan bertujuan untuk mengumpulkan 336 maklum balas yang sah melalui soal selidik berstruktur. Data dianalisis menggunakan SPSS versi 29 dengan menerapkan statistik deskriptif, korelasi Pearson, dan regrasi linear berganda. Keputusan menunjukkan ketiga-tiga faktor mempunyai pengaruh positif yang signifikan terhadap pengekalan pekerja, dengan keseimbangan kerja-kehidupan sebagai pengaruh paling kuat, diikuti oleh pembangunan kerjaya dan pampasan. Model ini juga menerangkan 59.7% varians dalam pengekalan pekerja, secara tidak langsung menunjukkan kepentingan amalan sumber manusia yang strategik dalam mengekalkan kestabilan tenaga kerja. Kajian ini menyokong keseimbangan kerja-kehidupan, peluang pembangunan kerjaya yang berstruktur, dan pakej pampasan yang kompetitif sebagai strategi utama pengekalan pekerja. Hasil kajian ini memberikan sokongan emperikal terhadap SET dalam konteks audit di Malaysia, serta menawarkan cadangan praktikal untuk membangunkan strategi pengekalan yang berkesan dan pekerja yang komited.



**Kata kunci:** Pengekalan Pekerja, Pembangunan Kerjaya, Pampasan, Keseimbangan Kerja-Kehidupan, Teori Pertukaran Sosial

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I hope, this humble piece of work from me may contribute to the existing body of knowledge in the field of human resource management, specifically in audit profession. Thank you for now.

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| | |
|---|---|
| AOB | Audit Oversight Board |
| CA | Chartered Accountant |
| COB | College of Business |
| CPE | Continuing Professional Education |
| ERS | Employee Retention Strategies |
| HR | Human Resource |
| IAASB | International Auditing and Assurance International Board |
| ISA | International Standard of Accounting |
| ISQC | International Standard of Quality Control |
| MIA | Malaysia Institute of Accountants |
| PIE | Public Interest Entities |
| PwC | PricewaterhouseCoopers |
| SC | Securities Commission |
| SET | Social Exchange Theory |
| SME | Small Medium Enterprise |
| SPSS | Statistical Package for Social Science |
| UUM | Universiti Utara Malaysia |
| VIF | Variance Inflation Factor |
| WLB | Work-Life Balance |

# CHAPTER 1

# INTRODUCTION

## 1.1 Introduction

This chapter outlines the background of the study conducted. Then, problem statement is discussed in within this study, highlighted the research questions involved, formulation of research objectives, scope, and significant of the study and the definition of key terms used in this paper. On the last part of this chapter, a brief description on the arrangement for the rest of the chapters present in this project paper and the summary of chapter one.

## 1.2 Background of Study

In today's competitive business environment, investment in human capital has become essential for organizational growth and sustainability (Kianoosh Ganji, 2021). The dynamic nature of global market conditions is compelling organizations to adopt alternative strategies not only to remain competitive but also to enhance employee retention in an increasingly volatile work environment. According to Rachman & Hamzah (2023), employee retention shows the ability and effort of the organization to retain the employees loyalty, and Khan et al. (2024) further expand this context to the skilful and talented employees. Attracting and retaining high-performing talent is important for organizations to stay ahead of other competitors, particularly within the demanding landscape of audit firms. Characterized by intense workloads (Christensen et al., 2021), high performance expectations (Ali & Ghani, 2022), and significant turnover rates (Wei et al., 2019), audit firms depend on professionals, in this context is auditor, who own not only technical proficiency but also deep industry knowledge to

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# APPENDIX A: SURVEY FORM

# APPENDIX A: Survey Form

## SECTION 1

This part contains a few demographic information pertaining to yourself. Please tick (✓) the appropriate responses for all questions or write your response in the space provided.

1) Gender :
   ( ) Male
   ( ) Female

2) Age :
   ( ) 20-25 years old
   ( ) 26-30 years old
   ( ) 31-35 years old
   ( ) 36-40 years old
   ( ) Above 40 years old

3) Marital Status :
   ( ) Single
   ( ) Married
   ( ) Divorced
   ( ) Widowed



4) Highest Educational Level :
   ( ) Diploma
   ( ) Bachelor's Degree
   ( ) Master's Degree
   ( ) Doctorate
   ( ) Professional Certificate

5) Position :
   ( ) Associate
   ( ) Associate 2
   ( ) Senior Associate
   ( ) Senior Associate 2
   ( ) Assistant Manager
   ( ) Manager
   ( ) Senior Manager
   ( ) Director
   ( ) Partner

6) Type of Firm :

( ) Big-Four
( ) Mid-Tier
( ) Small Firm

7) Years of Working Experience :

( ) Less than 1 Year
( ) 1-3 Years
( ) 4-6 Years
( ) 7-10 Years
( ) More than 10 Years

8) Tenure with Current Firm :

( ) Less than 1 Year
( ) 1-3 Years
( ) 4-6 Years
( ) 7-10 Years
( ) More than 10 Years

9) Monthly Salary Range :

( ) Below RM3,000
( ) RM3,001 – RM5,000
( ) RM5,001 – RM8,000
( ) RM8,001 – RM10,000
( ) RM10,001 – RM15,000
( ) RM15,001 and above

## SECTION 2

| INSTRUCTION: **With reference to the current firms that you are working,** please indicate the level of agreement to the following statement by circling the appropriate number in the scale given. | | | | | | |
|---|---|---|---|---|---|---|
| No. Bil. | | *Strongly disagree Sangat Tidak Setuju* | *Disagree Tidak Setuju* | *Moderate Sederhana* | *Agree Setuju* | *Strongly Agree Sangat Setuju* |
| 1. | My firm trains employees on skills that prepare them for future jobs and career development. | 1 | 2 | 3 | 4 | 5 |
| 2. | My firm provides career counselling and planning assistance to employees. | 1 | 2 | 3 | 4 | 5 |
| 3. | My firm allows employees to have the time to learn new skills that prepare them for future jobs. | 1 | 2 | 3 | 4 | 5 |
| 4. | My firm provides support when employees decide to obtain ongoing training. | 1 | 2 | 3 | 4 | 5 |
| 5. | My firm is receptive to employees' requests for lateral transfers (transfer to another department). | 1 | 2 | 3 | 4 | 5 |
| 6. | My firm ensures that employees can expect confidentiality when consulting staff. | 1 | 2 | 3 | 4 | 5 |
| 7. | My firm provides employees with information on the availability of job openings inside the organization. | 1 | 2 | 3 | 4 | 5 |
| 8. | My firm is fully supportive of a career-management program for the employees. | 1 | 2 | 3 | 4 | 5 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 9. | My firm provides a systematic program that regularly assesses employees' skills and interest. | 1 | 2 | 3 | 4 | 5 |
| 10. | My salary is satisfactory in relation to what I do. | 1 | 2 | 3 | 4 | 5 |
| 11. | I derive satisfaction when my annual bonus associated with individual performance. | 1 | 2 | 3 | 4 | 5 |
| 12. | It gives me satisfaction when my annual bonus is based on organizational performance. | 1 | 2 | 3 | 4 | 5 |
| 13. | I am satisfied that my medical insurance benefits cover employee, spouse, children, and parents. | 1 | 2 | 3 | 4 | 5 |
| 14. | It gives me satisfaction to know that I can avail unpaid time offs such as study leave. | 1 | 2 | 3 | 4 | 5 |
| 15. | My organization provides opportunities to avail accident insurance benefits. | 1 | 2 | 3 | 4 | 5 |
| 16. | My organization empathizes and sympathizes by providing paid time offs such as paternity leave and bereavement leave for the death of a family or household member. | 1 | 2 | 3 | 4 | 5 |
| 17. | My organization cares by providing special leave for extended maternity or attending dependent family members. | 1 | 2 | 3 | 4 | 5 |
| 18. | There are opportunities to avail vacations or holiday programs. | 1 | 2 | 3 | 4 | 5 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 19. | My personal life suffers because of work. | 1 | 2 | 3 | 4 | 5 |
| 20. | I miss personal activities because of work. | 1 | 2 | 3 | 4 | 5 |
| 21. | I neglect personal needs because of work. | 1 | 2 | 3 | 4 | 5 |
| 22. | I put personal life on hold for work. | 1 | 2 | 3 | 4 | 5 |
| 23. | I struggle to juggle work and non-work. | 1 | 2 | 3 | 4 | 5 |
| 24. | My job makes personal life difficult. | 1 | 2 | 3 | 4 | 5 |
| 25. | I am happy with the amount of time for non-work activities. | 1 | 2 | 3 | 4 | 5 |
| 26. | My job gives me energy to pursue personal activities. | 1 | 2 | 3 | 4 | 5 |
| 27. | I am in a better mood because of my job. | 1 | 2 | 3 | 4 | 5 |
| 28. | I am planning on working for another company within a period of three years. | 1 | 2 | 3 | 4 | 5 |
| 29. | Within this company my work gives me satisfaction. | 1 | 2 | 3 | 4 | 5 |
| 30. | If I wanted to do another job or function, I would look first at the possibilities within this company. | 1 | 2 | 3 | 4 | 5 |
| 31. | I see a future for myself within this company. | 1 | 2 | 3 | 4 | 5 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 32. | It does not matter if I am working for this company or another, as long as I have work. | 1 | 2 | 3 | 4 | 5 |
| 33. | If it were up to me, I will definitely be working for this company for the next five years. | 1 | 2 | 3 | 4 | 5 |
| 34. | If I could start over again, I would choose to work for another company. | 1 | 2 | 3 | 4 | 5 |
| 35. | If I received an attractive job offer from another company, I would take the job. | 1 | 2 | 3 | 4 | 5 |
| 36. | The work I am doing is very important to me. | 1 | 2 | 3 | 4 | 5 |
| 37. | I love working for this company. | 1 | 2 | 3 | 4 | 5 |



**THANK YOU FOR SPARING YOUR VALUABLE TIME TO COMPLETE THIS SURVEY**

# APPENDIX B: SPSS OUTPUT DATA

# APPENDIX B: SPSS Output Data

## 1) Reliability Test

### Scale: Career Development

**Case Processing Summary**

| | | N | % |
|---|---|---|---|
| Cases | Valid | 336 | 100.0 |
| | Excluded[a] | 0 | .0 |
| | Total | 336 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

**Item-Total Statistics**

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|---|---|---|---|---|---|
| CD1 | 28.27 | 23.304 | .660 | .822 | .860 |
| CD2 | 28.74 | 24.442 | .319 | .519 | .889 |
| CD3 | 28.48 | 22.436 | .758 | .873 | .851 |
| CD4 | 28.39 | 22.329 | .675 | .553 | .857 |
| CD5 | 28.96 | 23.813 | .388 | .532 | .883 |
| CD6 | 28.46 | 22.100 | .752 | .608 | .851 |
| CD7 | 28.90 | 20.791 | .646 | .749 | .861 |
| CD8 | 28.70 | 21.702 | .768 | .739 | .848 |
| CD9 | 28.70 | 21.953 | .730 | .734 | .852 |

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| .875 | 9 |

**Scale: Compensation**

**Case Processing Summary**

| | | N | % |
|---|---|---|---|
| Cases | Valid | 336 | 100.0 |
| | Excluded[a] | 0 | .0 |
| | Total | 336 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

**Item-Total Statistics**

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|---|---|---|---|---|
| COMP1 | 27.07 | 35.899 | .704 | .836 |
| COMP2 | 27.00 | 36.179 | .439 | .859 |
| COMP3 | 26.99 | 36.991 | .393 | .863 |
| COMP4 | 26.85 | 34.002 | .560 | .848 |
| COMP5 | 26.57 | 35.518 | .775 | .832 |
| COMP6 | 26.91 | 34.470 | .633 | .839 |
| COMP7 | 26.27 | 35.555 | .552 | .847 |
| COMP8 | 26.61 | 33.588 | .628 | .840 |
| COMP9 | 26.73 | 33.546 | .721 | .830 |



**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| .859 | 9 |

**Scale: Work-life Balance**

**Case Processing Summary**

| | | N | % |
|---|---|---|---|
| Cases | Valid | 336 | 100.0 |
| | Excluded[a] | 0 | .0 |
| | Total | 336 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

### Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|---|---|---|---|---|
| WLB1 | 24.07 | 31.219 | .592 | .869 |
| WLB2 | 24.32 | 28.780 | .792 | .851 |
| WLB3 | 24.01 | 28.161 | .859 | .845 |
| WLB4 | 24.17 | 29.286 | .762 | .854 |
| WLB5 | 24.09 | 29.073 | .795 | .851 |
| WLB6 | 23.96 | 28.936 | .752 | .855 |
| WLB7 | 23.85 | 35.522 | .148 | .903 |
| WLB8 | 24.30 | 32.093 | .400 | .887 |
| WLB9 | 24.29 | 31.058 | .576 | .870 |

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|---|---|
| .879 | 9 |

**Scale: Employee Retention**



### Case Processing Summary

| | | N | % |
|---|---|---|---|
| Cases | Valid | 336 | 100.0 |
| | Excluded[a] | 0 | .0 |
| | Total | 336 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

### Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|---|---|---|---|---|
| ER2 | 24.28 | 21.480 | .696 | .776 |
| ER3 | 24.36 | 23.062 | .359 | .819 |
| ER4 | 24.50 | 20.549 | .640 | .780 |
| ER5 | 24.30 | 28.843 | -.215 | .859 |
| ER6 | 24.88 | 19.740 | .778 | .760 |
| ER7 | 24.84 | 21.150 | .613 | .784 |
| ER8 | 25.85 | 21.851 | .597 | .787 |
| ER9 | 23.98 | 24.268 | .424 | .808 |
| ER10 | 24.11 | 20.793 | .688 | .774 |

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|---|---|
| .816 | 9 |

2) **Normality Test**

**Case Processing Summary**

| | Cases | | | | | |
|---|---|---|---|---|---|---|
| | Valid | | Missing | | Total | |
| | N | Percent | N | Percent | N | Percent |
| ER | 336 | 100.0% | 0 | 0.0% | 336 | 100.0% |
| CD | 336 | 100.0% | 0 | 0.0% | 336 | 100.0% |
| COMP | 336 | 100.0% | 0 | 0.0% | 336 | 100.0% |
| WLB | 336 | 100.0% | 0 | 0.0% | 336 | 100.0% |

**Tests of Normality**

| | Kolmogorov-Smirnov[a] | | | Shapiro-Wilk | | |
|---|---|---|---|---|---|---|
| | Statistic | df | Sig. | Statistic | df | Sig. |
| ER | .108 | 336 | <.001 | .963 | 336 | <.001 |
| CD | .166 | 336 | <.001 | .829 | 336 | <.001 |
| COMP | .091 | 336 | <.001 | .938 | 336 | <.001 |
| WLB | .139 | 336 | <.001 | .918 | 336 | <.001 |

a. Lilliefors Significance Correction

**Descriptives**

| | | | Statistic | Std. Error |
|---|---|---|---|---|
| ER | Mean | | 3.0708 | .03192 |
| | 95% Confidence Interval for Mean | Lower Bound | 3.0080 | |
| | | Upper Bound | 3.1336 | |
| | 5% Trimmed Mean | | 3.0783 | |
| | Median | | 3.0000 | |
| | Variance | | .342 | |
| | Std. Deviation | | .58511 | |
| | Minimum | | 1.78 | |
| | Maximum | | 4.11 | |
| | Range | | 2.33 | |
| | Interquartile Range | | .67 | |
| | Skewness | | -.153 | .133 |
| | Kurtosis | | -.461 | .265 |
| CD | Mean | | 3.5780 | .03213 |
| | 95% Confidence Interval for Mean | Lower Bound | 3.5148 | |
| | | Upper Bound | 3.6412 | |
| | 5% Trimmed Mean | | 3.6123 | |
| | Median | | 3.5556 | |
| | Variance | | .347 | |
| | Std. Deviation | | .58889 | |
| | Minimum | | 1.00 | |
| | Maximum | | 4.78 | |
| | Range | | 3.78 | |
| | Interquartile Range | | .56 | |
| | Skewness | | -1.792 | .133 |
| | Kurtosis | | 7.065 | .265 |
| COMP | Mean | | 3.3472 | .04004 |
| | 95% Confidence Interval for Mean | Lower Bound | 3.2685 | |
| | | Upper Bound | 3.4260 | |
| | 5% Trimmed Mean | | 3.3688 | |
| | Median | | 3.4444 | |
| | Variance | | .539 | |
| | Std. Deviation | | .73394 | |
| | Minimum | | 1.00 | |
| | Maximum | | 4.56 | |
| | Range | | 3.56 | |
| | Interquartile Range | | 1.22 | |
| | Skewness | | -.504 | .133 |
| | Kurtosis | | .633 | .265 |
| WLB | Mean | | 3.0146 | .03735 |
| | 95% Confidence Interval for Mean | Lower Bound | 2.9411 | |
| | | Upper Bound | 3.0880 | |
| | 5% Trimmed Mean | | 3.0090 | |
| | Median | | 2.8889 | |
| | Variance | | .469 | |
| | Std. Deviation | | .68473 | |
| | Minimum | | 2.00 | |
| | Maximum | | 4.11 | |
| | Range | | 2.11 | |
| | Interquartile Range | | 1.31 | |
| | Skewness | | .145 | .133 |
| | Kurtosis | | -1.369 | .265 |

### 3) Regression

**Variables Entered/Removed[a]**

| Model | Variables Entered | Variables Removed | Method |
|---|---|---|---|
| 1 | WLB, CD, COMP[b] | . | Enter |

a. Dependent Variable: ER

b. All requested variables entered.

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .773[a] | .597 | .593 | .37319 |

a. Predictors: (Constant), WLB, CD, COMP

**ANOVA[a]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 68.449 | 3 | 22.816 | 163.826 | <.001[b] |
| | Residual | 46.238 | 332 | .139 | | |
| | Total | 114.688 | 335 | | | |

a. Dependent Variable: ER

b. Predictors: (Constant), WLB, CD, COMP



**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | | Correlations | | | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. | Zero-order | Partial | Part | Tolerance | VIF |
| 1 | (Constant) | .057 | .146 | | .389 | .697 | | | | | |
| | CD | .335 | .047 | .337 | 7.171 | <.001 | .557 | .366 | .250 | .550 | 1.819 |
| | COMP | .190 | .039 | .239 | 4.869 | <.001 | .607 | .258 | .170 | .505 | 1.982 |
| | WLB | .391 | .032 | .457 | 12.391 | <.001 | .577 | .562 | .432 | .891 | 1.122 |

a. Dependent Variable: ER

**Collinearity Diagnostics[a]**

| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions (Constant) | CD | COMP | WLB |
|---|---|---|---|---|---|---|---|
| 1 | 1 | 3.930 | 1.000 | .00 | .00 | .00 | .00 |
| | 2 | .039 | 10.008 | .00 | .06 | .09 | .74 |
| | 3 | .022 | 13.432 | .45 | .02 | .44 | .11 |
| | 4 | .009 | 21.279 | .55 | .92 | .46 | .15 |

a. Dependent Variable: ER

## 4) Correlations

**Descriptive Statistics**

| | Mean | Std. Deviation | N |
|---|---|---|---|
| ER | 3.0708 | .58511 | 336 |
| CD | 3.5780 | .58889 | 336 |
| COMP | 3.3472 | .73394 | 336 |
| WLB | 3.0146 | .68473 | 336 |

**Correlations**

| | | CD | COMP | WLB | ER |
|---|---|---|---|---|---|
| CD | Pearson Correlation | 1 | .666** | .133* | .557** |
| | Sig. (2-tailed) | | <.001 | .015 | <.001 |
| | N | 336 | 336 | 336 | 336 |
| COMP | Pearson Correlation | .666** | 1 | .314** | .607** |
| | Sig. (2-tailed) | <.001 | | <.001 | <.001 |
| | N | 336 | 336 | 336 | 336 |
| WLB | Pearson Correlation | .133* | .314** | 1 | .577** |
| | Sig. (2-tailed) | .015 | <.001 | | <.001 |
| | N | 336 | 336 | 336 | 336 |
| ER | Pearson Correlation | .557** | .607** | .577** | 1 |
| | Sig. (2-tailed) | <.001 | <.001 | <.001 | |
| | N | 336 | 336 | 336 | 336 |

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

## 5) Frequencies

**Statistics**

| | | Gender | Age | Marital Status | Highest Educational Level | Position | Type of Firm | Years of Working Experience | Tenure with Current Firm | Monthly Salary Range |
|---|---|---|---|---|---|---|---|---|---|---|
| N | Valid | 336 | 336 | 336 | 336 | 336 | 336 | 336 | 336 | 336 |
| | Missing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

## Frequency Table

**Gender**

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
| Valid | 0 | 146 | 43.5 | 43.5 | 43.5 |
| | 1 | 190 | 56.5 | 56.5 | 100.0 |
| | Total | 336 | 100.0 | 100.0 | |

**Age**

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
| Valid | 1 | 210 | 62.5 | 62.5 | 62.5 |
| | 2 | 42 | 12.5 | 12.5 | 75.0 |
| | 3 | 14 | 4.2 | 4.2 | 79.2 |
| | 4 | 28 | 8.3 | 8.3 | 87.5 |
| | 5 | 42 | 12.5 | 12.5 | 100.0 |
| | Total | 336 | 100.0 | 100.0 | |

### Highest Educational Level

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
| Valid | 2 | 84 | 25.0 | 25.0 | 25.0 |
| | 3 | 35 | 10.4 | 10.4 | 35.4 |
| | 5 | 217 | 64.6 | 64.6 | 100.0 |
| | Total | 336 | 100.0 | 100.0 | |

### Marital Status

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
| Valid | 1 | 238 | 70.8 | 70.8 | 70.8 |
| | 2 | 84 | 25.0 | 25.0 | 95.8 |
| | 3 | 14 | 4.2 | 4.2 | 100.0 |
| | Total | 336 | 100.0 | 100.0 | |

### Position

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
| Valid | 1 | 56 | 16.7 | 16.7 | 16.7 |
| | 2 | 56 | 16.7 | 16.7 | 33.3 |
| | 3 | 98 | 29.2 | 29.2 | 62.5 |
| | 4 | 56 | 16.7 | 16.7 | 79.2 |
| | 6 | 28 | 8.3 | 8.3 | 87.5 |
| | 7 | 30 | 8.9 | 8.9 | 96.4 |
| | 8 | 12 | 3.6 | 3.6 | 100.0 |
| | Total | 336 | 100.0 | 100.0 | |



### Type of Firm

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
| Valid | 1 | 238 | 70.8 | 70.8 | 70.8 |
| | 2 | 35 | 10.4 | 10.4 | 81.3 |
| | 3 | 63 | 18.8 | 18.8 | 100.0 |
| | Total | 336 | 100.0 | 100.0 | |

**Years of Working Experience**

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
| Valid | 1 | 14 | 4.2 | 4.2 | 4.2 |
| | 2 | 224 | 66.7 | 66.7 | 70.8 |
| | 3 | 14 | 4.2 | 4.2 | 75.0 |
| | 4 | 28 | 8.3 | 8.3 | 83.3 |
| | 5 | 56 | 16.7 | 16.7 | 100.0 |
| | Total | 336 | 100.0 | 100.0 | |

**Tenure with Current Firm**

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
| Valid | 1 | 154 | 45.8 | 45.8 | 45.8 |
| | 2 | 84 | 25.0 | 25.0 | 70.8 |
| | 3 | 56 | 16.7 | 16.7 | 87.5 |
| | 4 | 14 | 4.2 | 4.2 | 91.7 |
| | 5 | 28 | 8.3 | 8.3 | 100.0 |
| | Total | 336 | 100.0 | 100.0 | |



**Monthly Salary Range**

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|---|---|---|---|---|
| Valid | 2 | 126 | 37.5 | 37.5 | 37.5 |
| | 3 | 140 | 41.7 | 41.7 | 79.2 |
| | 4 | 70 | 20.8 | 20.8 | 100.0 |
| | Total | 336 | 100.0 | 100.0 | |